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# THE ALBERTA MUNICIPAL

# Journal

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EDMONTON, ALBERTA

January, 1958

## ANOTHER YEAR OFF TO GOOD START



ALBERTA'S NINTH CITY - View of the business section of Grande Prairie looking west. City status was granted January 1.

### COMMISSION ESTABLISHED

A proposal to establish a planning commission for the Peace River area was approved unanimously by representatives of urban and rural municipalities meeting in Peace River town on December 11th. Represented were Grande Prairie, Peace River, Fairview, Valleyview, Falher, and Spirit River, also the villages of Hythe, Rycroft, Hines Creek, Sexsmith, and Wembley; the County of Grande Prairie; the Municipal Districts of Fairview No. 136, Peace No. 135 and Spirit River No. 133, as well as the Improvement Districts in the area.

Those municipalities not represented will be contacted again to ascertain whether or not they wish immediately to become members of the commission.

At present District Planning Commissions are financed 50% by a Provincial grant with the remaining 50% being contributed by the member municipalities. One of the first decisions for the new commission will be the contribution to be required from each municipality. This will likely be done on a per capita basis, with the urban municipalities paying approximately twice as much per capita as the rural areas.

The commission will maintain an office in the Peace River area with a staff available to help the member municipalities in their current planning problems. However, the main task of the commission staff will be to prepare a general plan to provide for the future development of the great Peace River area along the most convenient and orderly lines.

First meeting of the commission is scheduled for Wednesday, January 22, at Rycroft at which time the location of offices will probably be decided.

- J. G.

### EQUALIZATION BOARD

Appointment of J. B. Laidlaw, Director of Assessments, as chairman of the Assessment Equalization Board was announced recently. Also appointed to the new Board were Dr. Eric Hanson and J. H. Todrick, former chairman of the Special Areas Board. Initial stages of the work of equalizing assessments will be completed in time for Alberta's new hospitalization plan, expected to go into effect on April 1st.

### CHANGES SHOW PROGRESS

One city, three counties and six villages were added to the Alberta municipal scene on January 1, 1958. On that date Grande Prairie became Alberta's most northerly city and will mark its new status with a three-day celebration in February.

Honors for the city of Lloydminster, also dating its new status from January 1, must be shared by Alberta and Saskatchewan. General administration comes under the Municipal Affairs Department of the latter province, but separate orders in council proclaiming the new city were signed by each government.

Villages newly incorporated are Montgomery, on the outskirts of Calgary; Nampa and Wanham, in the Peace River District; and Fort Assiniboine, northwest of Barrhead. Elections and the first meetings of the councils of these villages will be held in February. Bonnyville Beach and Island Lake became summer villages on January 1. Summer villages require no minimum number of dwellings, their councils are not continuing and their annual meetings are held during the summer season. Otherwise their requirements and administration are the same.

The three new counties raise to 10 the number established in Alberta during the past seven years. These are Forty Mile No. 8 in the south eastern corner of the Province, Beaver No. 9 in the Tofield-Viking area, and Wetaskiwin No. 10.

The changes mean that Alberta goes into 1958 with 9 cities, 84 towns, 154 villages, 10 counties, 38 municipal districts, 50 Improvement districts and the Special Areas.

### YEAR END REVIEW

Satisfaction was expressed by A. W. Morrison, Deputy Minister of Municipal Affairs, in a statement reviewing events in Alberta during the past year. He termed 1957 another year of achievements and said "in general, the financial position of Alberta Municipalities remains secure".

Mr. Morrison's review follows:

The year 1957 was another year of progress and achievement in the field of municipal administration.

The preparation of a new Assessment Manual begun in 1957 is well on its way, and it is hoped that it will be ready for distribution to all municipal assessors in the early part of 1959. Many improvements are to be incorporated in the new Manual and I feel sure that it will prove to be of tremendous benefit to assessors.



A. W. MORRISON.

The appointment of the new Assessment Equalization Board towards the end of the year, as a result of the passing of one of the more important pieces of Legislation at the 1957 Session, The Municipalities Assessment and Equalization Act, will eventually result in a more uniform, equitable and equalized assessment throughout the Province. With Government grants, apportionment of services, etc. being more closely related to assessments

(More on Page 12)



# THE SECOND PAGE . . .

## FOR THE YEAR AHEAD

I said to the man who stood at the gate of the year:  
 "Give me a light that I may tread safely into the unknown."  
 And he replied: "Go out into the darkness  
 And put your hand into the hand of God.  
 That shall be to you better than light  
 And safer than a known way."

- Minnie Louise Haskins (1908)

## A PRETTY GOOD YEAR?

After a long succession of New Year forecasts where any optimistic prediction stood a fair chance of confirmation, we have come at last to a year's beginning where optimism is less fashionable.

There is, indeed, much to be gloomy about. The technological superiority of the West, so long a cherished illusion, now is shown to be just that. The Middle East, bubbling pot of trouble, seems about to boil over. The Gross National Product (adored sacred cow of the prophets of prosperity) has for the first time ceased its spectacular self-multiplication. The Grey Cup has gone back east, and there are those who wonder how long it will stay there.

It's just these things, however, that should make the year ahead one that may be anticipated with satisfaction. It is very pleasant to exist in a rosy aura with no problems in need of solution; but when there's a job to do we should be able to tackle it in the spirit that some of us with rural backgrounds achieve when we spit on our hands and grab a fork handle or an axe.

In this same spirit, the new year could see some of our troubles solved - the Middle East quiet, the ground work laid for East-West accord. We might decide to stop using as foolish an assessment for our achievements as the G. N. P. We might even decide that it doesn't matter where the Grey Cup remains.

That would make 1958 a pretty good year after all. •

## SHALL WE HAVE COUNTIES?

Each year the difficulties of municipal administration become greater. The mayors, reeves, aldermen, councillors and school trustees find themselves in more trouble almost every time they sit down to draw up a budget. Constant increases in costs, constant pressures from ratepayers and constant warnings from the provincial government combine to make their jobs somewhat enervable. These representatives are elected to take care of the interests of the people and the areas over which they have jurisdiction and, generally speaking, they are doing an excellent job.

Some years ago the provincial government began to organize counties with a view to consolidating the various phases of rural administration in one area in the hands of one elected body. The counties of Ponoka and Stettler in Central Alberta are two of these. The government has indicated from time to time that it expects to have the whole province operated under the county system in due course but the initiative has been left to the local bodies. In Lacombe the municipal district and the school division have been giving active consideration to the idea and have agreed to postpone action for a year.

From the standpoint of the rural ratepayer there are great advantages. He would pay his taxes to one office as he does now but he would then have one body acting for him rather than the two or three he has now. The whole of the expenditure in the area would be administered by one body and through one office. Naturally such a change is not popular with many rural school divisions. They do not take kindly to the idea of having their functions made a part of the municipal district administration and this understandable. It should be pointed out that this change has already been carried out in the present counties with comparatively little friction and that each of them, after it has been in operation four years, has voted to continue as a county which seems to prove that they work out well.

At the municipal convention the county system was actively discussed and at the coming ratepayers meetings in February it is certain to be a major topic. It would be wise for rural ratepayers to give the question some thought now because they are almost certain to be asked to make a decision on it before too long.

- Red Deer Advocate •

## LEGAL CORNER

### The Improvement Districts Act Amendment Act (Chapter 32)

This Act amends The Improvement Districts Act, being chapter 150 of the Revised Statutes of Alberta, 1955.

Section 3 is amended to permit the constitution as a separate improvement district of a municipal district that has been dissolved, or any portion of a city, town, village, municipal district, county or special area that has been withdrawn.

Section 15 is amended to grant hospitalization benefits to the owners of improvements only in municipal hospital districts.

A new section 42(a) is added to permit the Minister to authorize the cancellation of uncollectible arrears of taxes.

This Act comes into force with the Revised Statutes of Alberta, 1955.

### The Municipalities Assessment and Equalization Act (Chapter 61)

This Act is cited as The Municipalities Assessment and Equalization Act.

This Act enacts a new Act that will replace some provisions of The Alberta Municipal Assessment Commission Act which is replaced by The Assessment Appeal Board Act. This Act authorizes the establishment of an Assessment Equalization Board and establishes its duties and functions in respect of making equalized assessments. The Director of Assessments is empowered to recommend standards and methods of assessment and to suggest regulations for assessors to secure general uniformity in assessment throughout the Province. The Minister of Municipal Affairs is authorized to make regulations in accordance with the recommendations of the Director, for the guidance of assessors and to achieve general uniformity.

The Board is authorized to vary assessments made in any year by a municipality to obtain an equalized assessment. An appeal lies from an equalized assessment order to The Alberta Assessment Appeal Board.

This Act comes into force with the Revised Statutes of Alberta, 1955. (Synopsis of Statutes)

## THIS MONTH

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# ALBERTA'S FUEL OIL TAX

BY E. R. HUGHES

## DEPUTY PROVINCIAL SECRETARY

The history of the fuel oil tax in Alberta, showing the rates imposed and the dates on which they became effective and showing the rates of refund and the introduction of purple fuel is shown in table form below.

Statute	Rate of Tax	Rate of Refund	Rate of Tax on Purple Fuel	Effective Date
1922 Ch. 36	2¢	-	-	May 1, 1922
1929 Ch. 23	5¢	4¢	-	June 1, 1929
1933 Ch. 43	6¢	5¢	-	April 1, 1933
1935 Ch. 75	7¢	6¢	-	April 1, 1935
1941 Ch. 7	7¢	6¢	1¢	April 1, 1941
1947 Ch. 33	9¢	8¢	1¢	April 1, 1947
1951 Ch. 35	10¢	10¢	-	April 1, 1951

The introduction of the purple coloring system in 1941 followed by two years its introduction in the Province of Saskatchewan. Its purpose was and is to render more effective and less burdensome the administration of the fuel oil tax law. Comparisons would be difficult to make today, but in the first year of operation of the coloring system, tax collections rose by almost 1/3 over the previous year while taxable fuel oil sales rose by less than one fourteenth in the same period.

### Dyeing Fuel

The coloring of fuel oil is done, the bulk of it by government employees, at ten refineries in the Province and at five ports of entry on the U. S. border. The ports of entry dyeing is confined to importations by tank truck and is combined with the collection of tax on any taxable fuel importations. The amount of dyeing done at these ports of entry amounts to less than 1% of the total dyeing done in the Province.

The administrative cost of the coloring system includes the cost of packaging the dye into predetermined standard lots for dyeing standard quantities of fuel and the cost of placing the dye in the fuel to be dyed in accordance with the requests of the refineries.

The tax is collected on behalf of the government by Agents of the Minister who enter into an agreement with the government for the collection of the tax on all taxable products sold. There are at present thirty such agents, twenty-five of them being major oil producers or distributors and five being Ports of Entry Agents who perform the double function of collection of tax and coloring of non-taxable products. These agents are paid a commission of 2 1/2% of the amount of tax remitted to the Department as remuneration for acting as tax collectors. As well as collecting and remitting the tax they must make detailed monthly reports to the Department of all purchases and sales of fuel oil including purchases and sales on non-taxable products.

### Act Quoted

The Fuel Oil Tax Act, Chapter 125 of the Revised Statutes of Alberta, 1955 provides that:

"(1) Every purchaser shall pay to the Minister for the use of the Crown, in the right of the Province of Alberta, on charge or tax at the rate of ten cents a gallon on all fuel oil purchased by him, or delivery of which is received by him.

(2) Every person who consumes or uses any fuel for which no tax has been paid pursuant to this Act shall pay to the Minister for the use of the Crown in the right of the Province of Alberta a charge or tax at the rate of ten cents per gallon on all such fuel oil.

(3) No person shall knowingly use or consume any fuel oil unless the tax payable in respect thereof pursuant to this Act has been paid."

Relief from the operation of this taxing section is granted to purchasers of purple colored fuel which by Regulation is sold only:

"(a) to farmers and other persons engaged in farm work in Alberta for consumption in tractors, combines or stationary engines while operated on farms for agricultural purposes or for consumption in a motor vehicle used solely for operation on a farm or for consumption

in a tractor while being operated on any highway by a farmer or an employee of the farmer for the purpose of hauling farm produce, machinery, coal, firewood or building material for use on the farm of the farmer or for the purpose of moving the tractor from one location to another; or

(b) for the operation of motor boats used by duly licensed fishermen in their fishing operations or used by any person exclusively for pleasure purposes; or

(c) for the operation of stationary engines; or

(d) for the operation of portable engines and tractors when used otherwise than on a public highway; or

(e) for the operation of tractors, portable engines or construction equipment other than motor vehicles while engaged in constructing, repairing or maintaining roads within the Province; or

(f) to railway companies upon their rights-of-way, station grounds, yards or terminals; or

(g) for the operation of vehicles, other than motor vehicles, solely owned, controlled and operated by a municipality and used exclusively within the municipality in the construction and maintenance of roads within the municipality; or

(h) for any industrial purpose otherwise than in the operation of motor vehicles; or

(i) for the operation of domestic appliances and for lighting and heating."

Relief from the operation of the taxing section is also granted by Regulation to purchasers of non-purple fuel in certain cases.

"1. (a) Where fuel oil is sold to Her Majesty in the right of the Dominion for use in property solely owned, controlled and operated by any department of the Dominion Government, no tax shall be collected, provided that at the time of any such sale the person receiving the fuel oil signs a receipt therefor setting out the date, the official title of the purchaser, the amount purchased, and certifying that the fuel oil so purchased is purchased by Her Majesty in the right of the Dominion for use in property solely owned, controlled and operated by the Dominion Government.

(b) Where fuel oil is sold to Consuls, Vice-Consuls, Trade Commissioners and Assistant Trade Commissioners, Representatives of other Countries in Canada, who are stationed in Alberta and whose names are published in the official list, published by the Department of External Affairs in Canada, of Representatives of other Countries in Canada and who are designated in that list as officers of career and citizens of the Countries they represent and who are not engaged in business or professions other than their duties as representatives of their Countries, no tax shall be collected, provided that at the time of any such sale the person receiving the fuel oil signs a receipt therefor setting out the date, the official title of the purchaser, the amount purchased and certifying that the fuel oil so purchased is for use in connection with his duties as a representative of his Country."

"2. Where any aviation gasoline, of not less than 80 octane number or aviation turbine fuel is sold for use for the propelling of aircraft only; and

(a) delivered by the vendor directly into the tank of the aircraft; or

(b) delivered in not less than 45 gallon drum lots to a retail dealer or aircraft operator who is the holder of a subsisting permit issued by the Minister authorizing such dealer or aircraft operator to purchase, without payment of tax, aviation gasoline or aviation turbine fuel for use for the propelling of aircraft

The purchaser shall be exempt from liability for payment of the tax imposed by the Act."

"3. Where fuel oil is sold for export from the Province no tax shall be collected in respect thereof provided that at the time of such sale the person receiving the fuel oil delivers to the vendor a statement in writing signed by such person, setting out the name and address of the purchaser, the kind and quantity of fuel oil purchased, the address to which it is intended to transport such fuel oil, and/

(More on Page 10)



# A BOON FOR WATER STORAGE

BY JACK SPEERS

(Because of its varied uses, polyethylene film is attracting considerable attention in sections of Alberta. The following article is presented here for the information of those who may be unfamiliar with this versatile product).

The use of polyethylene film as a membrane to prevent water seepage from reservoirs located on porous soils has ended the long search for a solution to such problems as the storage of a municipal water supply. Best known as a packaging medium, this versatile film has now proven its value in the construction of farm dugouts, city sewage disposal lagoons and other types of reservoirs for industry.

Highly successful experiments have been conducted in various parts of the world and the resulting information has proven of great value to industrial and farming operations. For example, agricultural scientists in Canada and the U. S. A. have conducted a series of tests with polyethylene films and have proven that here is a serviceable means of storing water for livestock and for irrigation purposes.

## Four Test Sites

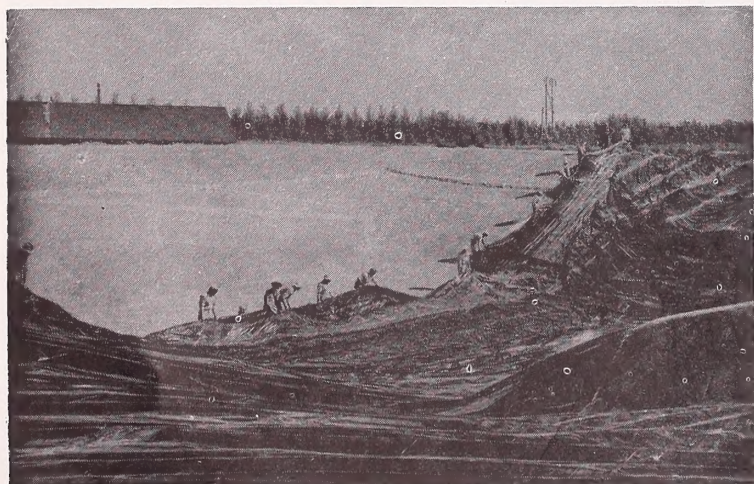
In 1954 and 1955, four test reservoirs were constructed and lined with polyethylene. Since their construction, seepage losses have varied from period to period, but without exception they are small. Indicative is the reservoir at Emery, Utah. Before the lining was installed, the reservoir had to be refilled every week or ten days. In January 1956, the lining of polyethylene was installed and the reservoir filled. For the next several months, one hundred and fifty cattle were watered at this reservoir. It has remained nearly full ever since.

At Vauxhall, Alberta, polyethylene lining was selected largely on the basis results obtained by the Prairie Farm Rehabilitation Association staff in a test with a small dugout lined with polyethylene in 1955. Losses from this dugout during the fall, winter and early spring amounted to little more than the net evaporation from a water surface.

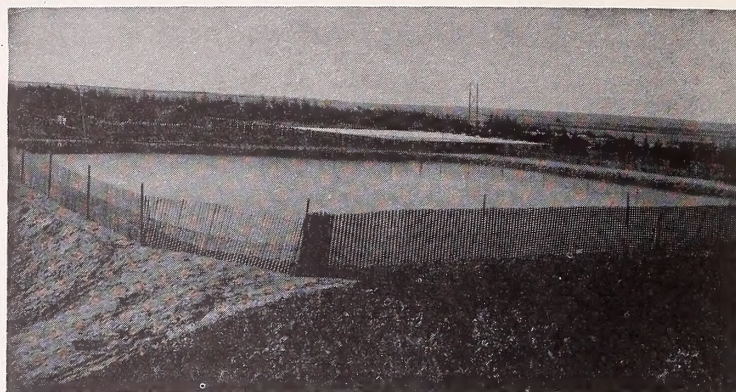
Professor W. L. Jacobson, head of the Irrigation Sub-station at Vauxhall says that polyethylene has proven useful in lining dugouts and small reservoir projects elsewhere on the prairies where soils are too permeable for water storage. In addition, a plastic lining is effective in reducing the amounts of soluble salts taken up by the soil and generally associated without dugout water.

## Reservoir at Brooks

At the experimental farm located at Brooks, Alberta, a reservoir excavation of 150 x 140 feet in area and 15 feet deep was lined with polyethylene film. Speers Petrochemicals Ltd., Edmonton, supplied the film, which was made into a liner 180 x 170 feet. After the film was laid in the ditch, a six inch coating of earth was backfilled to prevent damage to the film when spring thaws cause the winter-formed ice to float around, the sharp edges of which could puncture the liner.



Polyethylene liner being installed at Brooks.



Brooks reservoir completed. Capacity is 600,000 gallons

In Edmonton polyethylene film has been used at the new sewage processing plant on the south bank of the Saskatchewan River, in what is believed to be the largest operation of its kind in Western Canada. Crews have spread 200,000 square feet of the film on the bottom and sides of the plant's two sludge lagoons, waterproofing the bottom and sides of each of the lagoons.

The method when installing a polyethylene lining (which can be packaged and shipped to the pond site) has been simplified and the actual installation time required is approximately 15 minutes, according to the length and width of the pond. First the dugout is bulldozed to give the required capacity. The sides should have a 3:1 slope. Then a crew rakes and removes lumps and jagged stones which could puncture the film after which the polyethylene is spread over the dugout with men stationed every 10 to 15 feet. For large reservoirs the polyethylene is laid on and heat-sealed row by row on the site. Six inches of dirt is then spread over the polyethylene to protect it.

## Many Uses

Although plastic films have been used on farms for several years, recent increases in rate of consumption suggests that the volume will continue to expand in the future. Durability of the polyethylene film is of considerable importance and the low cost and flexibility are among the other advantages in its use.

Farmers find its versatility advantageous for reservoirs, animal shelters, silos and covers for grain, hay, and farm equipment. Plastic silos can be located at harvest sites, reducing hauling costs and the time that silage is exposed to air. Cost of a plastic cover is about one dollar per ton capacity, and no packing is needed, other than tramping while the stack or silo is being filled.

## Exemptions Unchanged

WINNIPEG - A decision on a proposal to discontinue present tax exemptions on farm buildings was postponed here Thursday by the Union of Manitoba Municipalities.

The resolution was introduced near the close of the annual convention by Reeve J. A. Ormiston of the municipality of East St. Paul. He referred to high costs for education and other municipal services now being faced by the municipal councils throughout Manitoba. He said ending of the exemptions would be a fair move and would result in the costs of municipal government being borne more equitably across the population.

Reeve S. J. Tripp of Turtle Mountain municipality described the resolution as "dynamite". He said that delegates "could not go home and face their ratepayers if this measure was passed."

A call for the matter to be turned over to the executive for study was made by Gil Rogers, secretary-treasurer of Westbourne municipality. He said it was "too big a thing" to be handled by the convention with so little notice and delegates should have known about it long before they arrived at the convention.

- Calgary Herald.



VILLAGES OF ALBERTA  
COMPARISON OF GRANTS AND TAXES FOR 1956

COMPILED BY T. D. BRUCE, STATISTICIAN, D. M. A.

	1956 COMPARISON OF GRANTS AND TAXES IN VILLAGES													
	DIRECT GRANTS					INDIRECT GRANTS								
	Public Wel- fare Assis- tance Act	Home for the Aged and In- firm Act	Crown Pro- perty Mun- icipal Grants Act	Hospital- ization Agree- ments	Municipal Assistance Grant	Other	Operational	School	Capital	Hospital				
Acme	324.00	-	-	-	2,708.18	-	4,306.50	-	767.00	2,956.18	11,061.86	21,506.18	32,568.04	33.96
Airdrie	-	-	-	-	2,239.90	-	2,989.97	-	855.28	2,445.03	8,530.18	11,963.66	20,493.84	41.62
Alberta Beach S. V.	122.79	-	-	-	858.50	-	18,450.24	-	140.69	937.12	20,509.34	18,575.89	39,085.23	52.47
Alix	311.76	-	-	-	4,214.45	-	10,821.78	-	2,235.19	4,600.40	22,183.58	35,998.65	58,182.23	38.12
Alliance	-	-	-	-	2,193.08	-	7,469.06	-	1,804.89	2,393.91	13,860.94	17,999.44	31,860.38	43.50
Amisk	-	-	-	-	1,100.44	-	1,941.48	-	136.13	1,201.21	4,446.76	5,341.86	9,788.62	45.20
Andrew	-	67.50	-	2,880.31	4,690.53	-	16,897.83	-	65.23	5,120.08	29,653.98	38,843.85	68,497.83	43.29
Arrowwood	-	-	-	628.43	1,846.07	-	2,735.80	-	101.15	2,002.03	7,313.48	8,996.28	16,309.76	44.84
Barons	1,088.11	-	-	-	2,879.88	-	4,433.14	-	-	3,143.61	11,544.74	30,121.03	41,665.77	27.70
Bashaw	355.80	-	-	1,556.33	4,776.38	-	13,260.90	-	3,758.63	5,213.79	28,921.83	35,241.33	64,163.16	45.07
Bawlf	194.16	-	-	1,841.87	1,841.87	-	4,680.32	-	1,326.57	2,010.55	11,638.29	12,399.49	24,037.78	48.41
Beiseker	298.12	-	-	1,584.82	2,536.48	-	4,251.05	-	1,216.01	2,768.76	11,070.42	22,580.92	33,651.34	32.89
Bentley	-	-	-	-	3,933.49	-	10,182.99	-	2,103.25	4,293.71	20,513.44	28,328.45	48,841.89	41.99
Berwyn	-	-	-	-	2,973.53	-	13,629.09	-	3,246.49	3,245.84	23,454.20	18,974.15	42,428.35	55.27
Big Valley	42.45	316.80	-	-	3,621.31	-	4,879.11	-	921.33	3,952.94	13,374.69	20,278.51	33,653.20	39.74
Bittern Lake	-	-	-	262.56	413.64	-	1,808.30	-	512.54	451.52	3,448.56	3,245.44	6,694.00	51.51
Blackfalds	-	-	-	-	2,552.08	-	3,381.80	-	698.50	2,785.80	6,217.46	7,754.33	17,172.51	54.84
Blackie	-	-	-	-	1,701.39	-	2,244.87	-	414.00	1,857.20	17,890.91	22,086.17	39,977.08	44.75
Bohla	-	-	-	63.72	780.45	-	1,503.95	-	283.99	851.92	31,536.31	21,605.89	53,142.20	59.34
Bowden	-	-	-	-	2,395.99	450.00	10,354.22	-	2,075.29	2,615.41	18,135.72	15,534.16	33,669.88	53.86
Boyle	-	-	-	-	2,715.98	-	25,855.63	-	-	2,964.70	6,466.57	7,398.06	13,864.63	46.64
Bruderheim	45.00	-	-	-	3,020.36	-	10,165.90	-	39.24	3,296.96	11,472.81	25,209.42	36,682.23	31.27
Burdett	81.24	-	-	1,568.26	3,654.56	-	2,445.59	-	171.08	1,806.08	8,354.45	16,290.90	24,645.35	33.89
Carbon	-	-	-	-	3,106.21	-	4,223.68	-	752.25	3,390.67	19,352.41	9,285.56	28,637.97	67.57
Camangay	-	-	-	-	2,224.29	-	3,570.13	-	132.04	2,427.99	21,052.14	34,468.23	55,520.37	37.91
Caroline	78.60	-	-	-	2,497.45	-	10,408.17	-	3,642.03	2,726.16	463.81	1,000.03	1,463.84	31.68
Carstairs	-	-	-	-	4,019.34	-	12,352.08	-	293.30	4,387.42	4,147.55	7,533.08	11,680.63	35.50
Castle Island S. V.	-	-	-	-	-	-	460.30	-	3.51	-	8,431.45	6,655.55	15,087.00	55.88
Cayley	-	-	-	-	1,084.83	-	1,586.05	-	292.50	1,184.17	11,818.50	25,476.10	37,294.60	31.68
Cereal	474.60	-	-	-	1,256.53	-	4,107.76	-	1,220.96	1,371.60	19,989.69	5,632.60	37,396.26	53.45
Champion	-	-	-	-	3,207.67	-	4,927.19	-	182.22	3,501.42	7,382.21	12,115.10	23,086.14	47.52
Chauvin	279.90	-	-	-	3,964.71	-	9,196.79	-	2,220.50	4,327.79	10,971.04	12,806.08	22,679.21	43.53
Chinook	-	-	-	-	1,194.09	-	3,765.45	-	1,119.22	1,303.45	9,873.13	7,720.85	13,792.03	44.01
Chipman	-	-	-	654.53	1,701.39	-	6,731.93	-	25.99	1,857.20	6,071.18	10,319.09	21,447.25	51.88
Clive	-	-	-	-	1,880.89	-	4,922.40	-	1,016.70	2,053.14	11,128.16	34,123.22	81,537.64	58.15
Cluny	-	-	-	-	1,576.52	-	1,780.99	-	992.78	1,720.89	47,414.42	27,018.54	48,443.20	44.23
Clyde	-	137.10	-	-	1,709.19	-	7,416.15	-	-	1,865.72	4,425.91	5,700.35	10,035.89	43.20
Cochrane	1,744.60	-	-	-	5,549.03	-	14,317.12	-	19,746.47	6,057.20	21,424.66	8,555.78	12,981.69	34.09
Conart	165.00	-	-	-	3,449.61	-	14,044.53	-	-	3,765.52	4,335.54	5,700.35	12,035.89	34.09
Cowley	-	-	-	628.14	928.74	-	1,753.43	-	11.44	1,013.79	4,991.48	7,310.53	12,302.01	40.57
Cragmyle	-	-	-	-	1,061.42	-	1,320.47	-	885.40	1,158.62	16,319.41	23,342.45	46,673.34	49.99
Cremona	-	-	-	-	1,506.28	-	1,798.28	-	42.70	1,644.22	10,034.62	25,599.21	35,633.83	28.16
Crossfield	184.96	-	-	-	3,753.98	2,214.00	4,718.87	-	1,349.83	4,097.77	23,330.89	25,599.21	36,170.75	43.71
Czar	-	-	-	-	1,155.07	-	2,920.24	-	204.75	1,260.85	9,723.21	14,969.75	24,692.96	39.76
Delburne	-	-	-	-	3,301.32	-	13,567.60	-	2,719.34	3,603.65	15,810.87	20,359.88	36,170.75	43.71
Delta	-	-	-	-	2,286.73	-	3,143.66	-	2,108.93	2,496.15	15,810.87	20,359.88	36,170.75	43.71
Dervent	-	-	-	-	2,208.68	-	10,254.31	-	918.93	2,419.95	9,723.21	14,969.75	24,692.96	39.76
Donald	18.00	-	-	-	2,481.84	-	3,812.35	-	719.89	2,709.13	13,008.45	10,956.36	23,964.81	54.28
Donnelly	-	-	-	-	2,209.68	-	8,387.82	-	-	2,410.95	14,718.57	7,739.63	22,458.20	65.53
Duchess	-	-	-	-	2,013.57	-	9,437.94	-	1,069.09	2,197.97	18,250.17	26,150.89	44,401.06	41.10
Eckville	-	-	-	-	3,761.79	-	8,604.81	-	1,777.28	4,106.29	17,938.08	9,239.51	17,177.59	46.21
Edberg	-	-	-	-	1,467.25	-	3,793.89	-	1,075.32	1,601.62	16,850.68	13,367.61	30,218.29	55.76
Edgerton	-	-	-	-	2,411.60	-	8,999.86	-	2,806.77	2,632.45	69,694.65	42,047.82	111,742.47	62.37
Elk Point	-	-	-	-	4,870.03	-	38,107.59	-	21,401.00	5,316.03	8,353.65	10,724.91	19,078.56	43.78
Elnora	-	-	-	-	1,646.76	-	4,909.33	-	-	1,797.56	22,528.58	17,696.17	40,224.75	56.01
Empress	-	-	-	-	3,871.05	-	11,125.19	-	3,306.78	4,225.56	-	-	-	-



THE ALBERTA MUNICIPAL COUNSELLOR

1956 COMPARISON OF GRANTS AND TAXES IN VILLAGES (CONT'D)

DIRECT GRANTS										INDIRECT GRANTS		
Public Wel- fare Assis- tance Act	Home for the Aged And In- firm Act	Crown Pro- perty Mun- icipal Grants Act	Hospital- ization Agree- ments	Municipal Assistance Grant	Other	School		Capital	Hospital	Total 1956 Grants	Total 1956 Tax Levy	% of Grants to Total
						Operational						
Entwistle	-	13.32	929.55	2,684.76	-	4,280.27		1,958.30	2,930.63	11,339.04	24,135.87	53.02
Evansburg	85.16	413.55	925.32	3,457.41	-	18,962.56		7,686.99	3,774.04	13,100.89	48,405.92	72.93
Farintosh	-	-	1,145.48	1,654.56	-	3,793.89		1,075.32	1,806.08	7,446.40	16,921.73	55.99
Foremost	181.38	-	39.00	3,629.11	-	7,705.54		539.05	3,961.46	27,774.85	43,830.39	36.63
Forestburg	-	-	3,392.10	4,159.82	-	16,757.72		-	4,540.77	23,909.08	52,759.49	54.68
Frank	-	-	-	1,865.28	-	1,053.00		-	2,036.10	4,393.54	9,347.92	53.00
Gadsby	-	-	-	905.33	-	1,713.80		323.62	988.23	6,243.30	10,174.28	38.64
Galahad	-	-	906.84	1,545.30	-	9,660.88		19.02	1,686.81	13,888.84	21,707.69	63.66
Ghost Lake S. V.	-	-	-	-	-	321.98		-	-	1,523.00	1,844.98	17.45
Girouxville	-	-	-	2,505.26	-	17,832.58		1,428.00	2,734.68	20,231.53	44,732.05	54.77
Glendon	-	-	-	2,762.81	-	18,081.82		9,720.77	3,015.82	15,551.72	49,132.94	68.34
Grassy Lake	-	-	-	2,044.79	-	9,703.89		3,365.15	2,232.05	17,345.88	31,825.12	54.50
Gull Lake S. V.	-	-	-	210.72	-	3,644.83		752.83	230.02	4,838.40	12,778.44	37.86
Hairy Hill	-	-	-	1,599.93	-	7,709.18		690.85	1,746.45	11,746.41	22,542.19	52.11
Halkirk	-	-	-	1,155.07	-	5,195.03		1,300.35	1,260.85	8,911.30	16,300.96	54.67
Hay Lakes	826.32	-	389.19	1,802.85	-	5,176.72		1,467.27	1,967.95	11,630.30	24,085.14	48.29
Hines Creek	-	-	-	2,708.18	-	18,006.76		4,151.78	2,956.18	17,500.34	45,323.24	61.38
Holden	-	-	-	5,268.06	-	17,609.65		29.70	5,750.51	39,984.67	68,642.59	41.74
Hughenden	-	-	-	1,607.74	-	3,626.23		254.25	1,754.97	8,281.70	15,524.89	46.65
Husar	-	-	-	1,342.38	-	2,662.79		1,484.36	1,465.31	6,954.84	15,070.96	46.14
Hythe	-	210.81	-	3,761.79	-	16,545.96		9,141.21	4,106.29	27,324.85	61,090.91	55.27
Innisfree	-	-	-	2,505.26	-	8,309.27		2,545.89	2,734.68	27,857.56	43,952.66	36.61
Irma	-	-	-	2,879.88	-	8,647.38		2,696.85	3,143.61	22,018.04	39,385.76	44.09
Iritana	-	-	-	1,287.75	-	1,830.60		523.64	1,405.68	7,467.40	12,515.07	40.33
Itaska Beach S. V.	-	-	-	-	-	1,008.18		107.67	-	1,115.85	3,178.35	35.10
Kapasiwin S. V.	-	-	286.37	-	-	720.05		329.43	-	2,062.50	4,306.88	24.36
Killam	-	-	2,986.20	4,206.65	-	11,306.43		3,893.91	4,591.89	27,855.45	55,126.90	49.47
Kinuso	66.00	-	-	1,982.35	-	11,576.19		907.00	2,163.89	9,586.01	26,215.44	63.43
Klisko	-	-	1,299.48	2,200.88	-	3,328.46		1,244.69	2,402.43	17,379.56	27,921.50	37.75
Lakeview S. V.	-	-	-	117.07	-	200.01		91.50	127.78	318.50	854.86	62.74
Lamont	-	-	4,861.77	4,971.49	-	17,781.83		68.64	5,426.77	36,110.15	69,220.65	47.83
Lavoy	-	-	-	952.15	-	3,024.12		926.57	1,039.35	8,166.32	14,108.51	42.11
Legal	802.33	-	3,609.89	4,081.77	-	14,062.34		5,412.91	4,455.58	27,454.21	59,879.03	54.15
Lomond	-	-	-	1,498.47	-	2,693.25		99.60	1,635.70	9,709.68	15,636.70	37.90
Loughheed	-	-	2,356.59	1,451.64	-	5,004.68		1,209.38	1,584.58	13,877.80	25,484.67	45.54
Ma-Me-O Beach S. V.	120.00	-	194.82	1,818.46	-	5,822.93		2,928.64	1,984.99	11,027.74	23,897.58	53.85
Manning	-	-	-	6,306.07	-	34,561.54		4,543.17	6,883.57	33,316.76	85,611.11	61.08
Mannville	411.42	-	-	4,487.61	-	10,231.14		3,134.74	4,898.58	37,799.02	60,551.09	37.57
Marwayne	165.33	-	-	2,770.61	-	5,006.22		1,872.10	2,434.35	16,482.34	28,977.04	43.11
Mayerthorpe	422.29	300.00	-	4,877.84	-	27,349.32		208.55	5,324.54	45,764.22	83,989.80	45.51
Miller	-	-	1,523.52	3,340.34	-	15,084.92		7,586.95	3,646.25	26,819.03	58,423.30	54.09
Milo	-	-	487.90	1,186.29	-	2,609.74		96.52	1,294.93	10,634.81	16,310.19	34.80
Minburn	-	-	-	1,420.42	-	3,221.96		987.18	1,550.50	6,244.34	13,424.40	53.48
Mirror	-	-	-	5,470.98	-	11,047.23		2,281.75	5,972.01	24,771.97	49,656.01	49.88
Morrin	-	-	-	2,130.64	-	2,211.96		1,483.30	2,325.76	17,424.16	25,575.82	31.87
Munson	-	-	-	780.45	-	737.32		494.43	851.92	4,543.45	7,407.57	38.66
Mynnam	-	-	-	3,402.78	-	16,930.69		1,517.22	3,714.40	36,689.65	62,254.74	41.06
New Norway	289.96	-	1,099.07	2,013.57	-	4,042.09		1,145.68	2,197.97	19,254.93	34,466.59	56.02
Nobleford	-	-	-	2,263.32	-	15,845.40		1,058.53	2,470.59	19,779.28	41,417.12	52.24
Onoway	294.67	-	754.50	1,560.91	-	11,584.14		88.34	1,703.85	10,558.79	26,250.53	59.77
Oyen	-	-	-	5,330.50	-	19,625.45		4,120.75	5,818.66	37,934.14	73,124.17	48.12
Penhold	-	-	-	1,756.02	-	8,390.49		1,681.70	1,916.83	11,214.70	24,959.74	55.06
Picture Butte	1,440.03	-	-	7,468.94	-	84,721.77		5,659.70	8,152.95	95,891.48	203,334.87	52.84
Point Allison S. V.	-	-	90.85	-	-	1,000.07		457.55	-	1,457.62	2,867.37	50.83
Railway	-	-	-	1,670.17	-	7,117.61		969.60	1,823.12	11,671.35	21,844.65	53.43
Rochon Sands S. V.	-	-	-	-	-	314.78		59.54	-	374.22	1,343.12	27.86



1956 COMPARISON OF GRANTS AND TAXES IN VILLAGES (CON'T)														
INDIRECT GRANTS														
	Public Wel- fare Assis- tance Act	Home for the Aged And In- firm Act	Crown Pro- perty Mun- icipal Grants Act	Hospital- ization Agree- ments	Municipal Assistance Grant	Other	Operational	School	Capital	Hospital	Total 1956 Grants	Total 1956 Tax Levy	Total Grants And Taxes	% of Grants to Total
Rockyford	-	-	-	-	1,919.92	-	3,071.17	-	1,021.70	2,095.74	8,108.53	16,844.24	24,952.77	32.49
Rosemary	-	-	-	-	1,521.89	-	9,392.79	-	1,063.98	1,661.25	13,639.91	7,646.34	21,286.25	64.08
Rumsey	-	-	-	-	897.52	-	998.73	-	669.73	979.71	3,545.69	6,757.50	10,303.19	34.41
Rycroft	-	-	-	-	3,644.72	-	17,506.90	-	6,435.99	3,978.50	31,566.11	28,864.10	60,430.21	52.23
Ryley	-	-	-	-	3,738.37	-	13,215.08	-	22.30	4,080.73	21,056.48	31,102.83	52,159.31	40.37
Sandy Beach S. V.	-	-	-	-	-	-	1,189.10	-	9.06	-	1,198.16	2,045.15	3,243.31	36.94
Sangudo	1,016.76	-	-	-	2,099.42	-	16,302.19	-	124.31	2,291.68	21,834.36	20,334.75	42,169.11	51.77
Saba Beach S. V.	-	-	-	-	905.33	-	5,160.34	-	2,360.95	988.23	9,414.85	13,159.03	22,573.88	41.70
Sedgewick	504.00	989.72	-	3,832.41	4,612.48	-	11,538.40	-	2,788.25	5,034.89	29,300.15	27,220.00	56,520.15	51.84
Sexsmith	1,141.02	-	-	-	3,215.47	-	34,806.49	-	34,806.49	3,509.94	60,776.70	30,235.58	91,012.28	66.77
Silver Beach S. V.	-	-	-	-	70.24	-	2,501.13	-	1,257.94	76.67	3,905.98	3,865.90	7,771.88	50.25
Smoky Lake	138.96	-	-	-	4,339.32	-	35,646.33	-	49.87	4,736.71	44,911.19	34,603.85	79,515.04	56.48
Spruce Grove	-	-	-	1,506.30	2,395.99	-	7,080.46	-	3,239.44	2,615.41	16,837.60	15,356.06	32,193.66	52.30
Standard	-	-	-	-	1,873.09	-	3,008.61	-	1,677.13	2,044.62	8,603.45	14,785.05	23,388.50	36.78
Stirling	67.62	-	-	-	4,058.36	-	5,853.86	-	34.27	4,430.02	14,444.13	13,689.88	28,134.01	51.34
Strome	264.00	-	-	1,852.59	2,395.99	-	6,398.18	-	1,546.11	2,615.41	15,072.28	13,621.60	28,693.88	52.52
Thorild	-	-	-	1,182.84	2,419.41	-	9,964.66	-	1,357.44	2,640.97	17,565.32	21,337.81	38,903.13	45.15
Thorsby	132.00	-	-	895.85	3,355.95	-	12,530.23	-	1,338.28	3,663.28	21,915.59	25,833.84	47,749.43	45.89
Tilley	-	-	-	-	2,021.38	-	9,979.84	-	1,130.48	2,206.49	15,338.19	11,816.46	27,154.65	56.48
Trochu	-	-	-	-	5,322.70	-	10,618.43	-	1,427.80	5,810.15	23,179.08	44,542.49	67,721.57	34.22
Turner Valley	-	-	-	-	5,244.65	-	2,558.28	-	-	5,724.95	13,527.88	24,057.25	37,585.13	35.99
Valleyview	-	-	-	1,558.41	5,650.49	-	24,499.35	-	12,640.25	6,167.95	50,516.45	29,489.48	80,005.93	63.14
Vauxhall	25.35	-	4,068.00	-	5,291.48	-	22,516.80	-	7,808.45	5,776.07	45,486.15	44,605.91	90,092.06	50.48
Veteran	-	448.80	-	-	1,927.72	-	8,887.65	-	-	2,104.26	13,368.43	12,252.79	25,621.22	52.17
Vilna	252.00	-	-	-	3,098.40	-	26,153.15	-	36.59	3,382.15	32,922.29	23,455.52	56,377.81	58.39
Warburg	-	-	-	529.50	1,779.43	-	4,704.84	-	502.50	1,942.39	9,458.66	9,280.93	18,739.59	50.47
Warner	-	-	-	-	3,449.61	-	10,649.10	-	-	3,765.52	17,864.23	30,960.54	48,824.77	36.58
Warspite	-	-	-	-	1,311.16	-	12,532.50	-	17.54	1,431.23	15,292.43	10,127.57	25,420.00	60.16
Waskatenau	-	-	-	-	2,029.18	-	21,387.80	-	29.93	2,215.01	25,661.92	15,835.26	41,497.18	61.84
Wembley	975.60	-	-	-	7,256.29	-	7,256.29	-	-	2,283.16	12,606.67	11,656.17	24,262.84	51.95
Wildwood	1,213.24	-	-	-	3,332.54	-	23,281.58	-	9,437.82	3,637.73	40,902.91	20,471.55	61,374.46	66.64
Willingdon	480.00	-	-	-	3,129.62	-	16,119.20	-	1,444.50	3,416.23	24,589.55	28,284.41	52,873.96	46.50
Youngstown	-	-	-	-	2,747.21	-	10,620.76	-	2,723.75	2,998.78	19,090.50	9,051.23	28,141.73	67.83
	17,263.51	2,897.60	4,354.37	48,177.07	363,759.17	2,972.02	1,377,378.03		299,734.74	396,467.39	2,513,003.90	2,584,671.43	5,097,675.33	49.29

NOTE: Direct grants are as shown in each village's Audited Financial Statement.  
Indirect grants are grants paid to the school and hospital authorities concerned.  
And to express these grants in terms of their assistance to municipalities, we  
have pro-rated school grants on an assessment basis and hospital grants on  
a provincial per-capita basis. The resulting figures should therefore be  
considered approximations only.



**POPULATION TREND**

<u>VILLAGES</u>	<u>1951</u> <u>Census</u>	<u>1956</u> <u>Census</u>	<u>Villages</u>	<u>1951</u>	<u>1956</u>
Acme	275	292	Irma	369	421
Airdrie	267	327	Irricana	180	158
** Alberta Beach S. V.	79	127	Itaska Beach S. V.	*	2
Alix	461	517	Kapasiwin S. V.	Nil	Nil
Alliance	281	313	Killam	465	524
Amisk	*	151	Kinuso	238	306
Andrew	625	602	Kitscoty	235	283
Arrowwood	222	240	Lakeview S. V.	15	41
Barons	369	352	Lamont	637	632
Bashaw	603	597	Lavoy	122	127
Bawlf	236	287	Legal	523	457
Beiseker	325	321	Lomond	153	189
Bentley	439	536	Lougheed	186	201
Berwyn	288	342	Ma-Me-O Beach S. V.	98	137
Big Valley	307	354	Manning	*	726
Bittern Lake	25	45	Mannville	528	599
Blackfalds	154	340	Marwayne	*	337
Blackie	224	198	Mayerthorpe	472	563
Botha	98	102	Millet	402	427
Bowden	277	296	Milo	141	167
Boyle	*	304	Minburn	186	150
Bruderheim	387	290	Mirror	635	591
Burdett	118	225	Morrin	226	267
Carbon	374	354	Munson	78	82
Carmangay	285	299	Myrnam	388	440
Caroline	*	296	New Norway	258	273
Carstairs	468	449	Nobleford	255	263
Castle Island S. V.	*	Nil	Onoway	189	190
Cayley	139	146	Oyen	433	562
Cereal	135	154	Penhold	174	213
Champion	378	402	Picture Butte	865	881
Chauvin	340	353	Point Allison S. V.	Nil	Nil
Chinook	116	154	Radway	184	203
Chipman	180	192	Rochon Sands S. V.	Nil	Nil
Clive	241	249	Rockyford	246	226
Cluny	202	197	Rosemary	*	158
Clyde	219	221	Rumsey	110	104
Cochrane	530	707	Rycroft	372	424
Consort	396	434	Ryley	406	495
Cowley	119	92	Sandy Beach S. V.	*	Nil
Craigmyle	136	138	Sangudo	269	331
Cremona	*	192	Seba Beach S. V.	103	141
Crossfield	443	459	Sedgewick	485	608
Czar	123	153	Sexsmith	331	345
Delburne	395	429	Silver Beach S. V.	*	17
Delia	278	282	Smoky Lake	491	563
Derwent	233	289	Spruce Grove	*	309
Donalda	318	256	Standard	237	230
Donnelly	*	265	Stirling	520	430
Duchess	258	177	Strome	276	306
Eckville	379	456	Thorhild	248	288
Edberg	188	167	Thorsby	385	411
Edgerton	309	292	Tilley	259	240
Elk Point	453	594	Trochu	630	680
Elnora	211	177	Turner Valley	719	704
Empress	411	480	Valleyview	*	973
Entwistle	*	354	Vauxhall	393	713
Evansburg	*	358	Veteran	206	241
Ferintosh	205	195	Vilna	378	374
Foremost	375	456	Warburg	*	257
Forestburg	443	552	Warner	422	450
Frank	239	221	Warspite	*	159
Gadsby	128	145	Waskatenau	239	289
Galahad	198	215	Wembley	251	272
Ghost Lake S. V.	*	Nil	Wildwood	405	547
Girouxville	*	300	Willingdon	281	431
Glendon	*	314	Youngstown	352	305
Grassy Lake	167	282			
Gull Lake S. V.	32	32			
Hairy Hill	205	183			
Halkirk	148	209			
Hay Lakes	231	193			
Hines Creek	*	360			
Holden	504	544			
Hughenden	218	212			
Hussar	120	168			
Hythe	342	481			
Innisfree	287	318			
			TOTALS	35,808	45,188

\* Not incorporated at date of Census.

\*\* denotes a Summer Village.

\* \* \* \* \*

**New Taxes**

City of Baltimore, Maryland, has adopted two taxes on advertising. One is a 4% tax on advertising expenditures and the other a 2% levy on income from advertising sales. New taxes face a test in court.





## THE BACK FENCE

### Protests Trailer License

Dear Sir:

Enclosed with my application I send a protest. We have felt that the high rate of parking paid in most municipalities must find its way back to the town coffers. We know the Park Owners must be paying taxes, so therefore figured we were paying our share.

We also feel the license is too high. Also the parks should be inspected and made to meet a standard in service. When one pays \$30 a month for a small plot of ground plus 50¢ an hour for use of washer plus lights and fuel, trailer living comes pretty high. Usually one lives in a trailer out of necessity not choice. No doubt the trailer sales add on their taxes on the price of the trailers so again indirectly we are paying.

Why shouldn't the holiday trailer be licensed? It probably uses the roads etc. as much as the rest of us do.

Perhaps some people in towns don't realize the trailer dweller is a boon to the grocery stores etc. as we have no chance to raise a thing we eat, also must buy just what we can store hence seldom can take advantage of any special prices. A few places we have been the people realized this and made us welcome.

H.M.

\* \* \* \*

### Bruce Laidlaw's Answer:

Your application has now been processed and I return, herewith, a copy of same which sets forth the amount of the license fee payable. Upon receipt of this amount the required license plate and registration certificate will be forwarded to you. Payment should be made to the Provincial Treasurer, a/c Department of Municipal Affairs.

Regarding your points of protest I would comment as follows: The owner of a trailer court can only be assessed by a town or a village on the basis of the fair actual value of his property and taxes payable by him must be computed on this basis. If the rents for parking space are extremely high, having in mind the services or lack of same which

the owner extends to the trailer occupant, then a reduction in the rental charge would appear necessary, but this is a matter for consideration between the parties involved, as no municipality can in any way interfere with the rights of an owner or dictate to him the extent of any charge which he may make for the use of his property.

I would like to suggest, however, that because license fees on mobile trailer homes are refunded in their entirety by the Department to the municipalities, the owners of trailer homes after securing the required licenses may then approach municipal councils requesting that the trailer court operator be made to adhere to the various Provincial Statutes governing the operation of trailer courts, such as for instance The Board of Health Regulations governing the sanitary control of trailer coaches and trailer coach parks.

By the same token and because The Mobile Homes Licensing Act was enacted by the Legislature at the request of municipalities to take the place of assessment and taxation as had been the case heretofore, the schedule of license fees now fixed is in lieu of taxes formerly payable but at a lesser level. Again after the owners of mobile trailer homes have secured the necessary license they may then, I feel, approach the municipalities with a request that the Department of Municipal Affairs be petitioned to reduce the scale of fees payable. Trailer owners seemingly feel that the license fee now payable is a matter that is entirely in the hands of the Government and fail to appreciate the fact that the Government at the request of municipalities is merely collecting a license fee on behalf of municipalities in lieu of a tax which they formerly had the right to impose but relinquished in lieu of a licensing scheme.

The owners of trailer homes touring the Province for pleasure are granted an exemption up to a period of three months in any year for the reason that such people do not become a charge upon municipalities and municipalities are not required to extend any services to them. However, any tourist that remains in the Province for a period of more than three months is required to obtain a license if his trailer is occupied as a place of domicile.

Yours very sincerely,

J. B. Laidlaw,  
Director of Assessments.

The correspondence section of The Alberta Municipal Counsellor is open to any reader for the discussion of any problem. Questions raised will be answered to the best of our ability. Letters may be signed with a fictitious name if that is desired, but we would ask that the real name of any correspondent be disclosed to the editor. All letters will be answered, but space and general interest must be considered for publication.

## SECRETARY'S



## CALENDAR

### Municipal District Act

#### Every Month

5th - Within 5 days after the end of each month secretary-treasurer shall prepare statement of moneys received and their disposition, submit to council at next meeting and enter a copy in the minutes. Sec. 61(1) (v).

Feb. 1 - Auditor's Financial Statement prepared. Sec. 68(1).

Feb. 10 - Secretary-treasurer to mail auditor's statement. Sec. 68(6).

Feb. 8 to 10 - Meeting and nomination notices in Forms 3 and 4 Schedule A, Secs. 97 and 101.

Feb. 8 - Council shall appoint enumerators. Sec. 110(1).

Feb. 15 - Nomination meeting. Sec. 96(1) (3) (6) and 102.

Feb. 15 - Nominations shall be received from 3 to 4 p.m. Sec. 103.

Feb. 17 - Withdrawal of Candidate within 48 hours after close of nominations. Sec. 108.

Feb. 17 - After expiry of 48 hours from close of nominations, enumerators shall prepare list of qualified persons not on list of electors. Secs. 113 and 114.

Secretary-treasurer shall complete list of electors and certify on the 2nd Saturday of March. Secs. 116 to 119.

Feb. 28 - Auditor shall send notice to at least 15% of taxpayers in arrears. Sec. 67(5).

### Town and Village Act

#### Every Month

15th - Secretary-treasurer shall prepare statement of moneys received and their disposition, submit to council at next meeting and enter in minutes. Sec. 67(r).

Feb. 1 - Auditor shall prepare statements. Sec. 76(1).

Feb. 3 - Secretary-treasurer shall post notices of annual meeting. Sec. 125(2).

Feb. 10 - Secretary-treasurer shall publish synopsis of auditor's report. Sec. 76(5).

Feb. 10 - Annual meeting of electors. Sec. 125(1). Submission of reports. Sec. 126(1).

Feb. 29 - Certificate of assessment to school and municipal hospital authorities. Sec. 284 School Act. Sec. 110 Municipal Hospital Act.

Feb. 28 - Auditor to send notice to 25% of taxpayers who have not paid in full. Sec. 74(5).

### NOTICE

Municipal Secretary-treasurers and Secretaries of Library Boards are reminded that, under Sections 57 and 59 of The Libraries Act, their annual per capita or book grants must be applied for before January 31.

If you haven't already sent in your application, you still have time. But you had better hurry.

### The Municipalities Additional Borrowings Powers Act (Chapter 60)

This Act is cited as The Municipalities Additional Borrowings Powers Act.

This Act will permit municipalities to borrow money from the Alberta Financing Corporation on behalf of hospitals in addition to the amounts they may borrow for their own needs. The amount borrowed is apportioned between the municipalities in relation to the assessed value of the land, etc., of each municipality contained within the hospital district, but municipalities are not required to pay more or less than they would be required to pay had the borrowing been raised by the municipal hospital district itself.

This Act came into force on the 11th day of April, 1957. ●



ALBERTA'S FUEL OIL TAX  
(From Page 3)

the mode of transportation."

"4. All railway companies operating in Alberta shall when the fuel oil is purchased for use in oil burning locomotives, or for burning in furnaces at fitting and repair shops, pumping plants, power houses or yards, be exempt from the tax payable under the provisions of this Act."

"5. All railway companies operating in Alberta shall, when diesel fuel is purchased for use in diesel-driven locomotives, be exempt from the tax payable under the provisions of this Act."

"6. (a) Where liquefied petroleum gas products are distributed in or into containers equipped only with dry outlets suitable only as sources of supply of gas in vapour form, for heating, illuminating, cooking or other domestic, commercial or industrial purposes and unsuitable for use as a source of supply of fuel oil for the propulsion of a motor vehicle, the purchaser shall be exempt from the liability for payment of the tax imposed by the Act."

"(b) Where liquefied petroleum gas is to be used only for non-taxable purposes as provided in the Act and Regulations and the purchaser signs a declaration on the invoice in the form approved by the Minister and to the effect that no part of the purchase covered by the invoice will be used for purposes for which a tax is payable, the purchaser shall be exempt from the liability for payment of the tax imposed by the Act."

"7. Where liquefied petroleum gas is used in a vehicle employed exclusively in the distribution of liquefied petroleum gas products, the purchaser shall be exempt from liability for payment of the tax imposed by the Act on the liquefied petroleum gas consumed in such vehicles."

"8. Where liquefied petroleum gas is used in vehicles which are owned by a city and operated as part of a public transportation system within the boundaries of that city, the purchaser shall be exempt from liability for payment of the tax imposed by the Act."

Refund Regulations

In addition to exemptions from tax as above, refunds, may be granted under the Regulations:

"1. Where any fuel in respect of which the ten cents tax imposed by The Fuel Oil Tax Act, has been paid, is consumed by any person for any of the following purposes, --

(a) For the operation of aeroplanes, and motor boats used by duly licensed fishermen in their fishing operations;

(b) For the operation of stationary engines;

(c) For the operation of portable engines and tractors when used otherwise than on a public highway;

(d) For the operation of logging trucks when used exclusively on other than a public highway;

(e) Railway companies upon their rights-of-way, station grounds, yards or terminals;

(f) For any industrial purpose otherwise than in the operation of motor vehicles;

(g) For the operation of domestic appliances and for lighting and heating;

(h) For the operation of tractors, portable engines or construction equipment other than motor vehicles while engaged in constructing, repairing or maintaining roads within the Province.

(i) For the operation of trucks that are used exclusively for hauling coal otherwise than on public highways and that are not registered under the Vehicles and Highway Traffic Act of The Public Service Vehicles Act.

(j) Where the fuel oil is liquefied petroleum gas, for consumption in tractors, combines or stationary engines while operated on farms for agricultural purposes or for consumption in a motor vehicle used solely for operation on a farm or for consumption in a tractor while being operated on any highway by a farmer, or an employee of the farmer, for the purpose of hauling farm products, machinery, coal, firewood or building material for use on the farm of the farmer or for the purpose of moving the tractor from one location to another.

And where the person by whom the fuel oil is so consumed produces to the Minister satisfactory proof, in the manner and within any time prescribed by the Regulations, of the payment of the tax by him and of the consumption of the fuel oil, the Minister shall pay to that person from the General Revenue Fund an amount equal to ten cents

per gallon on the fuel oil so consumed."

Every applicant for refund must be made within 6 months of the delivery of the fuel oil and must be accompanied by receipted invoices showing the amount of tax paid separately.

Administration of Act

Responsibility for the enforcement of the Act and Regulations rests with the Fuel Oil Tax Branch of the Department of the Provincial Secretary, with the Inspection Service Branch of the Attorney General's Department and with the Royal Canadian Mounted Police.

The Fuel Oil Tax Branch maintain the records of the collection tax, approve applications for refund of tax and audit the records of the agents of the Minister. Employees of this Branch carry out the dye packaging operation and the dyeing of fuel oil at the major refineries in the Province.

The Inspection Service Branch through their field inspectors maintain a continuous check on vehicles throughout the Province. Their job with respect to The Fuel Oil Tax Act is to check the fuel contained in the fuel tank of the vehicle for the presence of purple colored fuel improperly contained therein and to prosecute any violators. There are of course a small percentage of persons who for one reason or another are in contempt of the law and such an inspection is essential in order to discourage such offences, whether casual or persistent attempts to evade the tax, in order that the tax may be applied fairly to all and provide the maximum benefit to all. These inspectors are appointed as special constables and are able to bring their own cases to police court.

The R.C.M.P. are equipped to carry out the same inspection work as the Inspection Service Branch inspectors and may carry out more extensive investigations where it may be found necessary.

The number of prosecutions for offences under the Act in the year 1956 was 1,412.

Liquid Petroleum Also Taxed

In order to make the application of the fuel oil tax apply fairly to all types of motor fuel the Legislature at the current year's session extended the tax to include liquefied petroleum gas. Because of the peculiar properties of this fuel the purple coloring system could not be made to apply and a special method of enforcement has to be devised. Every effort has been made to avoid inconveniencing the purchaser of this fuel who uses it only for domestic heating or lighting or to operate farm machinery or for other tax-exempt purposes. Such purchasers may buy the fuel without payment of tax. The purchaser who uses it for both taxable and non-taxable purposes must pay the full tax on purchase and may then apply for refund on that portion used for non-taxable purposes as set out in the Regulations quoted above. Because this fuel when sold tax-exempt cannot be marked or identified as such, users who have paid the tax must carry the dealer's invoice covering the purchase and showing the tax as paid.

One-Half to Municipalities

The tax is a general revenue tax of the Province. Each year one-half of the tax collected in the previous year is paid out under the Municipal Assistance Act to Municipalities in the Province in accordance with a formula based on population or on assessment as provided for in that Act. This grant was established in 1951 and as a result of it the refunds previously allowed to municipalities in respect of fuel oil used in municipally-owned vehicles were discontinued. The privilege of tax exempt fuel applies now to municipalities only in respect of fuel used in road construction or maintenance equipment other than trucks, and fuel used in other municipally-owned vehicles, such as trucks and buses, is subject to tax.

The table following shows the amounts paid in Municipal Assistance grants in each of the years since The Municipal Assistance Act has been in force.

Year	Municipal Assistance Grants
1951	\$ 4,665,029
1952	\$ 5,991,151
1953	\$ 7,385,108
1954	\$ 8,534,675
1955	\$ 9,015,205
1956	\$ 9,990,002
1957	\$10,870,002



## MUNICIPAL COUNSELLOR

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## Attention All Rescue Workers (And Others)

Service writing, we are told, should be clear, concise and convincing. The letter printed below from a Fijian Ministry of Works employee at the Royal New Zealand Air Force, Lauthala Bay, might well serve as a model:

Respected Sir,

When I got to the building (job No. 824), I found that the hurricane had knocked some of the bricks off the top. So I rigged up a beam with a pulley at the top of the building and hoisted a couple of barrels of bricks to the top.

When I got through fixing the building there was a lot of bricks left over. I hoisted the barrel back up again, secured the line at the bottom and then went up and filled the barrel with extra bricks. Then I went down to the bottom and cast off the line. Unfortunately, the line was heavier than I was, and before I knew what was happening the barrel started down and jerked me off the ground.

I decided to hang on, and half way up I met the barrel coming down and received a severe blow on the shoulder. I then continued on up to the top, banging my head against the beam and getting my fingers jammed in the pulley.

When the barrel hit the ground it busted the bottom, allowing the bricks to spill out. I was now heavier than the barrel and so started down again at high speed. Half way down I again met the barrel and received severe injuries to my shins. When I hit the ground I landed on the bricks, getting numerous painful cuts from the sharp edges.

At this point I must have lost my presence of mind, because I let go the rope. The barrel then came down and struck me a heavy blow on the head, putting me in hospital for three days.

Respectfully request for five days extension of leave,



(Sgd.) Viliame

(From "Air Power")



MUNICIPAL NOTES

Warner Votes "Yes"

Residents of the County of Warner No. 5 voted 376 to 97 on January 4 to retain their county status. A plebiscite is obligatory under the County Act after four years. Warner is the fifth Alberta county to favor retention of the single government system.

Special Areas Board

John R. McBeath, member of the Special Areas Board for many years, recently was named chairman to succeed J. H. Todrick. Mr. Todrick is now a member of the new Assessment Equalization Board. Also appointed to the Board was C. W. Edwards who has been fieldman at Consort for some time. Stanley Cherkas remains as secretary and member of the Board.

No Tax on Farm Buildings

Alberta farmers were assured last month that there is no plan now of taxing farm buildings. Following his address to the annual convention of the Farmer's Union of Alberta, Provincial Treasurer E. W. Hinman stated: "I assure you the government has no present intention of imposing any such assessment."

Red Deer Growth

An economic survey conducted for the Calgary Power Company is reported as stating that Red Deer had the most rapid percentage increase of any city in Canada during the past ten years. A population of 35,000 is predicted by 1977.

Hanna Meeting

A successful meeting of the Special Areas Board, advisory committee men, officials of the Departments of Municipal Affairs and Agriculture was held in Hanna from November 26th to 28th. The sessions marked the annual fall conference wherein various activities are reviewed and policies pertaining to the administration of the Special Areas are discussed. J. L. Sims, M. L. A. for Acadia-Coronation and B. C. Stringam, M. L. A. for Bow Valley-Empress, were also in attendance.

Municipal Financing

Applications for loans from the Municipal Financing Corporation may reach a total of \$60,000,000 during 1958, it was reported by J. W. Judge, chairman of the Corporation and former Deputy Minister of Municipal Affairs, following the annual meeting of MFC on December 16. For its first year of operation, \$40,000,000 of the Province's reserves were invested in funds of the Corporation.

Money needed for 1958 loans will probably be borrowed on the open market. Provincial Government's guarantee of borrowings by the Corporation is limited to \$100,000,000.

Joint Conference

For the second successive year a joint conference of all field personnel attached to the Assessment Branch and the Field Service Branch of the Department of Municipal Affairs was held in Edmonton during the week of December 9th to 13th.

Aside from the day which was set aside for the purpose of allowing personnel to deal with matters pertaining exclusively to each Branch, the remainder of the week was taken up with lectures on various subjects related to the assessment and taxation of property. For the first time outside speakers delivered papers relating to matters of interest to the conference. These included the proposed Assessors' course to be made available by the Department of Extension of the University of Alberta handled by Mr. D. Campbell; The Prairie Farm Assistance Act dealt with by Superintendent L. H. Rowbotham; The Land Titles Act discussed by Mr. L. A. Duhamel, Deputy Registrar & Solicitor; Methods of Property Appraisal by Mr. J. R. Klink, North American Life Assurance Company and the Provincial job reclassification survey handled by Mr. J. H. Holloway, Chairman, Public Service Commission assisted by Mr. K. Robertson, Chief Classification Officer.

SECOND PLACE

Two sets of statistics for the past decade tell the story. Between 1946 and 1956, agricultural employment in Canada fell by 40 per cent -- from 1,190,000 to 712,000. In the same period manufacturing employment increased by 24 per cent -- from 970,000 to 1,200,000. Agriculture's total contribution to Canada's National Income in these same years amounted to \$18,896 million; that of manufacturing industry was \$52,601 million.



CITY OF GRANDE PRAIRIE and environs - Highway at the top of picture runs west and north to Dawson Creek, B.C. Both Peace River centres became cities on the same day.

YEAR END REVIEW

(From Page 1) . . . the importance of the work to be carried out by this Board cannot be over estimated.

In the assessment field too, the Government undertook in the past year to pay half the cost of assessments made in towns and villages and half the cost of general assessments in rural municipalities by private assessors. In order to ensure that both the municipalities and the Government will receive value from this extremely important work, the Department, in co-operation with the Extension Department of the University of Alberta, proposes to establish a Training Course in assessment work.

General reassessments in rural areas are rapidly nearing completion, with great strides towards this end having been in the past year.

The shortage of experienced municipal secretary-treasurers, particularly in the urban field, is causing increasing concern, and partly in an endeavour to correct this serious situation, the Department, again in conjunction with and under the auspices of the Department of Extension of the University of Alberta, made much progress in 1957 in the proposal to begin a correspondence course in Municipal Administration in the fall of 1958. This Course will be available to secretary-treasurers, councillors and other interested persons and should do much to maintain interest in our democratic institutions and facilitate the recruitment of qualified municipal officials.

In the revenue field, a major change was the passing of The Mobile Homes Licensing Act. This Act provides for a system of licensing by the Province of trailers and skid-shacks, with the proceeds of the license fee being entirely refunded to municipal and school authorities wherein the trailers are located. The purpose of The Mobile Homes Licensing Act is to assist these authorities financially in providing services to trailer inhabitants.

Much legislation was passed at the 1957 Session to provide municipalities with greater local autonomy by removing many unnecessary restrictions and approvals by various Government Departments.

Continued growth of our urban municipalities is evidenced with the formation in 1957 of five villages and the elevation of two villages to town status. The Town of Camrose became a City on January 1st, 1957.

Revenues continue to be buoyant and in general, the financial position of municipalities remains secure.

CEREMONIES OF INTEREST

Two similar events of interest to municipal circles throughout Alberta took place during December in the towns of Stony Plain and Lacombe. The former centre celebrated the official opening of its \$35,000 firehall on December 11; while at Lacombe a combined program held on December 14 consisted of the official opening of a new office building for the Municipal District and the laying of the cornerstone of a new Junior High School for the School Division.

At Stony Plain Mayor J. H. Kulak cut the official ribbon. Bruce Ramsay, Chief Municipal Inspector, officiated at the opening of the M. D. Office and Hon. A. R. Patrick, Minister of Economic Affairs, wielded the trowel during the Lacombe ceremonies.

Caller: "Is your mother engaged?"  
Little Boy: "I think she's married."